

1 UNITED STATES DISTRICT COURT
2 DISTRICT OF NEVADA

3 * * *

4 RODERICK WISE, an individual,
5 Plaintiff,

6 v.

7 SOUTHERN TIER EXPRESS, INC., a New
8 York corporation; DOES I through X; and
9 ROE CORPORATIONS I through X,
inclusive,

10 Defendants.

Case No. 2:15-cv-01219-APG-PAL

**ORDER DENYING MOTION IN
LIMINE NO. 9 (FAILURE TO FILE TAX
RETURNS)**

(ECF No. 85)

11 Plaintiff Roderick Wise moves to exclude evidence that he did not file tax returns in the
12 five years pre-dating the accident. ECF No. 85. Defendant Southern Tier argues this evidence is
13 relevant to its ability to cross-examine Wise's expert about Wise's wage loss damages. ECF No.
14 103. I agree with Southern Tier. In addition, this evidence may be admissible impeachment
15 evidence under Federal Rule of Evidence 608 as evidence of an untruthful character. *United*
16 *States v. Wilson*, 985 F.2d 348, 351-52 (7th Cir. 1993) (failure to file income tax returns is an act
17 of dishonesty within the scope of cross-examination under Rule 608(b)). *See also, United States*
18 *v. Tanaka*, 204 Fed. Appx. 705, 706 (9th Cir. 2006) (conviction for failure to file a tax return "is a
19 crime involving dishonesty or false statement, and crimes involving dishonesty are automatically
20 admissible for impeachment purposes under Federal Rule of Evidence 609(a)(2)").

21 Therefore, Wise's motion in limine (ECF No. 85) is **DENIED**.

22 DATED this 10th day of July, 2017.

23 
24 ANDREW P. GORDON
25 UNITED STATES DISTRICT JUDGE
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